

City of Boulder

Sales & Use Tax Revenue Report

November 2016

Issued January 25, 2017

This report provides information and analysis related to 2016 Year-to-Date (YTD) sales and use tax collections. Results are for actual sales activity through the month of November, the tax on which is received by the city in December. For clarification of any information in this report, please contact Patrick Brown, Revenue & Licensing Officer, at (303) 441-3921 or brownp@bouldercolorado.gov.

REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

As reflected in Table 1, Sales and Use Tax has increased from the comparable 2015 base by 3.81%. Please note Boulder Junction's Construction Use Tax revenue is included in the table below.

TABLE 1
ACTUAL SALES AND USE TAX REVENUE

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	2.95%	77.55%
Business/Consumer Use Tax	5.80%	9.80%
Construction Use Tax	8.86%	8.86%
Motor Vehicle Use Tax	4.62%	3.01%
Total Sales & Use Tax	3.81%	100.00%

Any time a new commodity (such as recreational marijuana) becomes taxable, it generates additional revenue and increases the prior year revenue "base," but the percentage increase in revenue may distort perception of the strength of the underlying economy. For that reason, Table 2 is presented to illustrate sales and use tax revenue excluding the incremental revenue of 3.5% from the sale of recreational marijuana.

TABLE 2
**ACTUAL SALES AND USE TAX REVENUE, EXCLUDING THE INCREMENTAL REVENUE
OF 3.50% FROM THE SALE OF RECREATIONAL MARIJUANA**

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	2.81%	77.35%
Business/Consumer Use Tax	5.66%	9.87%
Construction Use Tax	8.86%	9.73%
Motor Vehicle Use Tax	4.62%	3.04%
Total Sales & Use Tax	3.71%	100.00%

COMMUNITY, CULTURE AND SAFETY FACILITIES TAX

For 2016 YTD, the Community, Culture and Safety Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) generated \$8,840,060. This tax is dedicated to fund a variety of projects in the Civic area along the Boulder Creek Path and on University Hill as well as improvements for several culturally oriented projects.

DETAILED ANALYSIS OF MAJOR CATEGORIES

The following monthly information is provided to identify trends in the various retail categories. While this information is useful, it is important to remember that relatively small aberrations (like the timing of remittances by certain vendors) can make relatively large monthly variances.

Retail Sales Tax – 2016 YTD retail sales tax revenue was up 2.95% from that received in 2015. Staff will monitor this category as we are now heading in the 4th quarter of the year when Retail Sales decreased in 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.69%	(2.88%)	(2.80%)	1.94%	8.95%	3.63%	6.56%	(1.07%)	13.16%	(7.75%)	8.30%	

Food Stores – 2016 YTD retail sales tax revenue for food stores is up by 1.84% from that received in 2015. The fluctuations in this category are companies who file thirteen four-week periods. This is for their reporting purposes. Since the city reports monthly, there is one month out of the year where our report contains two filing periods for these companies. February and September of 2016 contained two filing periods.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(13.86%)	20.32%	0.68%	3.72%	6.89%	0.13%	1.10%	(18.67%)	27.41%	(1.28%)	1.49%	

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 13.09% of sales/use tax) and are often an indicator of the health of the economy in the city. This discretionary category is often correlated with disposable income and consumer confidence. Total 2016 YTD retail tax at Eating Places is up by 2.63%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.95%	11.93%	(4.38%)	5.80%	(2.89%)	1.09%	4.91%	(1.69%)	14.22%	(2.69%)	(1.10%)	

Apparel Stores – 2016 YTD retail sales are down by 0.83%. The fluctuation from January to February and September to October is attributed to the timing of receipts received in 2016 as compared to 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
53.45%	(7.20%)	(0.50%)	(10.96%)	2.86%	(9.89%)	14.18%	(7.65%)	17.44%	(26.35%)	10.38%	

General Retail sales are up by 4.14% YTD for 2016. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015. The October increase is due to an audit and new businesses.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
9.89%	(14.03%)	6.78%	(3.74%)	5.01%	7.54%	0.53%	10.17%	(0.54%)	9.68%	13.73%	

Public Utilities (primarily retail sales tax on natural gas and electricity) are down by 4.30% YTD 2016. Tax on Public Utilities comprises over 3% of total sales and use tax revenue. Even if rates increase, the direction for this category may be uncertain if conservation strategies are successful and businesses significantly cut their energy use.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(3.79%)	(8.19%)	(20.55%)	(4.25%)	(4.34%)	(4.76%)	(1.62%)	9.53%	(0.77%)	(5.62%)	2.94%	

TOTAL MARIJUANA REVENUE

The latest new revenue categories for the City of Boulder are the sale of both medical and recreational marijuana. These sources represented 0.61% and 2.13% of the total sales/use tax collected respectively in 2015.

The sale of medical marijuana generates:

- 3.86% sales and use tax on product sales paid by the purchaser and/or costs of any construction materials, furniture, fixtures, or equipment paid by the business.

The sale of recreational marijuana generates:

- 7.36% sales tax on product sales paid by the purchaser (3.86% base and 3.50% additional).
- 7.36% use tax on the cost of any construction materials, furniture, fixtures, or equipment paid by the business (3.86% base and 3.50% additional).
- A 5.00% excise tax paid by the grow facility when shipping product to dispensaries and/or marijuana infused product facilities.
- A "share-back" of certain State of Colorado revenues. The State collects a 10.00% tax on recreational marijuana sales and "shares back" 15.00% of that 10.00% to each city where such revenue is generated.

A summary of all year-to-date 2016 marijuana related revenue follows:

Total YTD Marijuana Related Revenue			
Medical marijuana:			
3.86% Sales/Use Tax	\$736,365		
Sub-total Medical marijuana revenue		\$736,365	
Recreational marijuana			
3.86% Base Sales/Use Tax	1,342,737		
3.50% Additional Sales/Use Tax	1,217,295		
5.00% Excise Tax	968,662		
State Share-back	519,094		
Sub-total Recreational Marijuana revenue		\$4,047,788	
TOTAL MARIJUANA RELATED REVENUE			\$4,784,153

The taxes generated by the base 3.86% for both medical and recreational marijuana are distributed to city funds based upon various past voter decisions. The new incremental revenues generated by recreational marijuana are all deposited in the general fund and are dedicated to cover incremental costs related to the sale and use of marijuana in the City of Boulder no matter which fund incurs the cost. Year-to-date collections for these dedicated revenue sources follow:

Total YTD "Incremental" Recreational Marijuana Related Revenue		
3.50% Additional Sales/Use Tax	\$1,217,295	
5.00% Excise Tax	968,662	
State "Share-back"	519,094	
TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE		\$2,705,051

Medical Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is down by 19.39% from the same period in 2015. We continue to see the migration from medical to recreational sales. This began to occur during 2015. The retail percentage change by month is presented below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(57.20%)	(33.67%)	(3.11%)	(5.56%)	(13.18%)	38.42%	(21.16%)	(29.28%)	(22.25%)	(30.61%)	4.64%	

Recreational Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is up by 14.22% from the same period in 2015. The retail percentage change by month is presented below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
29.67%	105.41%	14.55%	(1.63%)	4.45%	2.30%	10.99%	5.75%	14.83%	(11.55%)	44.99%	

Significant 2016 YTD increases / decreases by sales/use tax category are summarized in Table 3.

TABLE 3

2016 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections)	
STRENGTHS: <ul style="list-style-type: none"> Food Stores up by 1.84% Eating Places up by 2.63% Home Furnishings up by 4.30% General Retail up by 4.14% Building Material Retail up by 5.62% Consumer Electronics up by 10.76% Computer Related Business up by 1.27% Recreational Marijuana up by 14.22% All Other up by 7.27% North Broadway up by 2.03% Downtown up by 9.82% Downtown Extension up by 2.82% UHGID (the "hill") up by 5.60% East Downtown up by 2.38% University of Colorado up by 9.39% Basemar up by 2.03% Table Mesa up by 5.49% The Meadows up by 6.16% All Other Boulder up by 3.65% Boulder County up by 21.74% Metro Denver up by 8.21% Out of State up by 24.19% Gunbarrel Commercial up by 8.97% Pearl Street Mall up by 1.70% 	WEAKNESSES: <ul style="list-style-type: none"> Apparel Stores down by 0.83% Transportation/Utilities down by 3.11% Automotive Trade down by 2.80% Medical Marijuana down by 19.39% N. 28th St Commercial down by 1.94% N. Broadway Annex down by 5.46% BVRC (excl 29th St) down by 2.80% Twenty-Ninth St down by 2.79% Colorado All Other down by 14.71% Gunbarrel Industrial down by 3.16% Boulder Industrial down by 1.11%

2016 USE TAX (% Change in YTD Comparable Collections)	
STRENGTHS: <ul style="list-style-type: none"> Construction Use Tax up by 8.86% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 6.39%) Motor Vehicle Use Tax up by 4.62% Business Use Tax up by 5.80% 	WEAKNESSES

BUSINESS USE TAX

2016 year to date Business Use Tax is up by 5.80%. This tax category can be very volatile as it is associated primarily with the amount and timing of purchase of capital assets by businesses in the city and the amount and timing of audit revenue. A significant portion of this amount is one time in nature and is not expected to reoccur in future months. Therefore, it is expected that the year-to-date increase will come back to expectations in future months.

MOTOR VEHICLE USE TAX

2016 year to date Motor Vehicle Use Tax is up by 4.62%, this tax category applies to the purchase of vehicles registered in the city. As individuals and businesses became more confident about jobs and the economy, they have replaced their vehicles and thus reduced the average age of their fleet. Nationally, sales have slowed. If this trend continues we may see revenue in this category flatten or even decrease for the total year.

CONSTRUCTION USE TAX

Construction Use Tax is up by 8.86% year to date which includes Boulder Junction revenues. By reducing the Boulder Junction revenue from the total Construction Use Tax, Construction Use Tax is higher than 2015 receipts by 6.39%. Construction Use Tax is very volatile tax category as it depends upon the number and timing of construction projects in any given period. Revenue in this category assumes "base" number of projects will continue indefinitely, plus revenue from large projects in the "pipeline" (based upon a review of information from the City Planning Department and the CU Capital Improvement Plan). Even when we know projects are pending, the timing of payment of Construction Use Tax is unknown. It can occur in the prior or subsequent year to the planned construction date. While there have been several large construction projects in the City it is known this level of activity cannot continue forever. Therefore, it is important that we not commit to ongoing operating expenses from this revenue source, as it will eventually decline. Year to date dollars includes significant revenue from permitting related to construction of below-grade parking structures, office buildings and several hotels.

ACCOMMODATION TAX

2016 year to date Accommodation Tax revenue is up by 5.90% from the same period in 2015. This increase is attributed to growth in same stores sales over 2015 and additional hotel/motels opening.

ADMISSIONS TAX

2016 year to date Admission Tax revenue is up by 21.24% from the same period in 2015. Admissions Tax collections are dependent on the number of taxable productions and events held in the City and the level of attendance at such events. The increase in revenue over 2015 is attributable to the summer concert held at the University of Colorado in July.

TRASH TAX

2016 year to date Trash Tax receipts are down by 3.03%. On-going Trash Tax remittances are due on a quarterly basis. This decrease is due to timing of receipts in 2015.

SHORT-TERM RENTAL (ACCOMMODATIONS) TAX

Pursuant to a vote in November 2015, for 2016 year to date, the newly enacted Short-Term Rental Tax (homeowners renting out their property for less than 30 days at a time (7.50% tax rate)) has generated \$220,033. As of the date of this report, 379 Short Term Rental licenses have been issued. The city has entered into a voluntary collection agreement with AirBnb in which AirBnb will start collecting short term rental tax on January 1, 2017.

REVIEW OF VARIOUS ECONOMIC DATA & PREDICTIONS FOR THE FUTURE

A December 5th article from the Denver Post on Colorado economy going into 2017:

Colorado's economy will rev up slightly next year, led by hiring in construction, tourism and health care, according to the 2017 Colorado Business Economic Outlook from the University of Colorado Boulder.

The Outlook calls for Colorado to gain 63,400 jobs next year, which represents a 2.4 percent rate of growth. That's ahead of the 2.2 percent rate estimated for 2016, but below the 3 percent-plus rates seen in recent years coming out of the recession.

Colorado is expected to have the second fastest rate of population growth in the country this year, adding another 95,000 people to bring the total to 5.5 million.

"The growth will be across every sector except natural resources and mining and again will support the strongest period of employment growth that we've had since the 1990s," said Richard Wobbekind, an economist with Leeds School of Business on CU's Boulder campus.

A December 22, 2016 article from the Associated Press via Denver Post regarding the U.S. Economy growth for the last quarter:

WASHINGTON — The U.S. economy grew at a 3.5 percent annual rate in the July-September quarter, the fastest pace in two years and more than the government had previously estimated. But the growth spurt isn't expected to last.

The gain in the gross domestic product — the economy's total output of goods and services — came from added strength in consumer spending, business investment and the government sector, the Commerce Department said Thursday. The government had previously estimated last quarter's annual growth rate at 3.2 percent.

The economy's acceleration last quarter marked a sharp pickup from the tepid annual growth of 0.8 percent in the first quarter and 1.4 percent in the second. Still, growth is expected to slow to a roughly 1.5 percent annual rate in the October-December quarter, reflecting in part less consumer spending and less business stockpiling.

Growth for the entire year, economists say, is likely to be around 1.5 percent. That would be down from 2015 and would be the weakest performance since the economy shrank 2.8 percent in 2009 at the depths of the worst economic downturn since the 1930s. The recovery began in mid-2009, but growth has averaged just over 2 percent, the weakest expansion in the post-World War II period.

Most forecasters expect growth of around 2.5 percent next year, though they say those estimates could rise if Trump wins congressional support for much of his economic program. Stock markets have surged since Trump's election, partly a reflection of optimism that his proposals would boost growth and corporate profits.

Total Net Sales/Use Tax Receipts by Tax Category	NOVEMBER YTD Actual			
	2015	2016	% Change	% of Total
Sales Tax	90,639,188	93,308,640	2.95%	77.55%
Business Use Tax	11,145,100	11,791,596	5.80%	9.80%
Construction Use Tax	10,647,380	11,591,070	8.86%	9.63%
Motor Vehicle	3,463,279	3,623,271	4.62%	3.01%
Total Sales and Use Tax	115,894,947	120,314,577	3.81%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	NOVEMBER YTD Actual			
	2015	2016	% Change	% of Total
Food Stores	15,112,821	15,442,891	2.18%	12.84%
Eating Places	15,344,738	15,748,608	2.63%	13.09%
Apparel Stores	4,197,951	4,183,537	-0.34%	3.48%
Home Furnishings	2,947,248	3,064,030	3.96%	2.55%
General Retail	22,218,165	25,237,698	13.59%	20.98%
Transportation/Utilities	7,884,245	7,555,253	-4.17%	6.28%
Automotive Trade	8,159,821	8,180,990	0.26%	6.80%
Building Material - Retail	4,022,637	4,241,492	5.44%	3.53%
Construction Sales / Use Tax	10,036,252	11,116,662	10.77%	9.24%
Consumer Electronics	2,201,138	2,421,837	10.03%	2.01%
Computer Related Business Sector	6,301,723	6,173,125	-2.04%	5.13%
Rec Marijuana	2,215,021	2,560,032	15.58%	2.13%
Medical Marijuana	932,413	736,365	-21.03%	0.61%
All Other	14,320,773	13,652,056	-4.67%	11.35%
Total Sales and Use Tax	115,894,947	120,314,577	3.81%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	NOVEMBER YTD Actual			
	2015	2016	% Change	% of Total
North Broadway	1,458,954	1,474,999	1.10%	1.08%
Downtown	9,000,848	10,680,702	18.66%	7.51%
Downtown Extension	706,478	759,480	7.50%	0.56%
UHGID (the "hill")	1,178,199	1,216,628	3.26%	0.84%
East Downtown	784,544	1,592,884	103.03%	0.47%
N. 28th St Commercial	5,862,581	5,983,416	2.06%	3.61%
N. Broadway Annex	510,807	420,576	-17.66%	0.28%
University of Colorado	1,073,868	1,689,971	57.37%	2.19%
Basemar	2,783,444	2,309,327	-17.03%	1.96%
BVRC-Boulder Valley Regional Center	23,234,276	23,492,984	1.11%	28.28%
29th Street	8,395,606	8,272,841	-1.46%	7.48%
Table Mesa	2,564,838	2,742,593	6.93%	2.28%
The Meadows	991,129	1,036,401	4.57%	1.23%
All Other Boulder	8,479,911	7,882,856	-7.04%	6.25%
Boulder County	1,172,674	1,283,003	9.41%	0.64%
Metro Denver	5,884,810	5,118,276	-13.03%	2.14%
Colorado All Other	1,235,451	800,207	-35.23%	0.26%
Out of State	9,377,195	12,498,965	33.29%	8.00%
Airport	1,206,060	339,325	-71.86%	0.08%
Gunbarrel Industrial	5,719,071	6,920,736	21.01%	5.27%
Gunbarrel Commercial	1,331,110	1,457,347	9.48%	1.06%
Pearl Street Mall	3,672,032	3,786,695	3.12%	2.27%
Boulder Industrial	10,600,635	10,106,367	-4.66%	8.46%
Unlicensed Receipts	484,494	391,274	-19.24%	0.00%
County Clerk	3,463,279	3,623,271	4.62%	2.96%
Public Utilities	4,722,654	4,433,450	-6.12%	4.83%
Total Sales and Use Tax	115,894,947	120,314,577	3.81%	100.00%

Miscellaneous Tax Statistics	NOVEMBER YTD Actual		
	2015	2016	% Change
Food Service Tax	607,276	639,025	5.23%
Accommodations Tax	6,138,465	6,500,936	5.90%
Admissions Tax	568,824	689,666	21.24%
Trash Tax	1,367,038	1,325,601	-3.03%
Disposable Bag Fee	199,556	206,036	3.25%
Rec Marijuana Excise Tax	904,603	968,662	7.08%
Short-Term Rental Tax	-	220,033	n/a

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2016 TO COMPARABLE PERIOD IN 2015

USE TAX BY CATEGORY			Standard Industrial Code	SALES TAX BY CATEGORY		
NOVEMBER YTD Actual				NOVEMBER YTD Actual		
2015	2016	% Change		2015	2016	% Change
96,058	149,867	56.02%	Food Stores	15,016,763	15,293,024	1.84%
211,586	217,255	2.68%	Eating Places	15,133,152	15,531,352	2.63%
12,924	33,416	158.56%	Apparel Stores	4,185,027	4,150,121	-0.83%
25,901	17,187	-33.64%	Home Furnishings	2,921,347	3,046,843	4.30%
2,782,713	4,998,224	79.62%	General Retail	19,435,453	20,239,474	4.14%
408,878	312,378	-23.60%	Transportation/Utilities	7,475,367	7,242,875	-3.11%
3,534,398	3,685,196	4.27%	Automotive Trade	4,625,424	4,495,794	-2.80%
20,248	14,350	-29.13%	Building Material - Retail	4,002,388	4,227,142	5.62%
9,595,173	10,552,334	9.98%	Construction Sales / Use Tax	441,079	564,328	27.94%
93,607	87,512	-6.51%	Consumer Electronics	2,107,531	2,334,325	10.76%
4,020,256	3,862,588	-3.92%	Computer Related Business Sector	2,281,467	2,310,537	1.27%
37,329	72,700	94.75%	Rec Marijuana	2,177,693	2,487,332	14.22%
38,520	15,826	-58.91%	Medical Marijuana	893,893	720,540	-19.39%
4,378,168	2,987,104	-31.77%	All Other	9,942,606	10,664,952	7.27%
25,255,759	27,005,937	6.93%	Total Sales and Use Tax	90,639,188	93,308,640	2.95%

USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
NOVEMBER YTD Actual				NOVEMBER YTD Actual		
2015	2016	% Change		2015	2016	% Change
102,760	91,209	-11.24%	North Broadway	1,356,194	1,383,790	2.03%
1,705,231	2,668,755	56.50%	Downtown	7,295,617	8,011,946	9.82%
1,896	35,054	1748.84%	Downtown Extension	704,582	724,426	2.82%
33,880	8,278	-75.57%	UHGID (the "hill")	1,144,319	1,208,350	5.60%
99,922	891,970	792.67%	East Downtown	684,622	700,914	2.38%
134,205	365,910	172.65%	N. 28th St Commercial	5,728,377	5,617,507	-1.94%
83,427	16,539	-80.18%	N. Broadway Annex	427,380	404,038	-5.46%
9,818	525,998	5257.49%	University of Colorado	1,064,050	1,163,973	9.39%
627,307	109,387	-82.56%	Basemar	2,156,137	2,199,940	2.03%
946,621	1,828,741	93.19%	BVRC-Boulder Valley Regional Center	22,287,655	21,664,243	-2.80%
64,411	174,158	170.39%	29th Street	8,331,195	8,098,684	-2.79%
49,611	89,202	79.80%	Table Mesa	2,515,227	2,653,391	5.49%
41,352	28,144	-31.94%	The Meadows	949,776	1,008,257	6.16%
4,532,287	3,791,111	-16.35%	All Other Boulder	3,947,624	4,091,745	3.65%
224,871	129,153	-42.57%	Boulder County	947,803	1,153,850	21.74%
2,602,680	1,566,566	-39.81%	Metro Denver	3,282,130	3,551,710	8.21%
738,729	376,573	-49.02%	Colorado All Other	496,722	423,634	-14.71%
240,672	1,152,180	378.73%	Out of State	9,136,524	11,346,784	24.19%
1,170,041	301,006	-74.27%	Airport	36,019	38,319	6.39%
4,664,973	5,899,926	26.47%	Gunbarrel Industrial	1,054,098	1,020,810	-3.16%
7,252	14,751	103.41%	Gunbarrel Commercial	1,323,858	1,442,596	8.97%
80,084	133,532	66.74%	Pearl Street Mall	3,591,949	3,653,163	1.70%
3,446,059	3,030,977	-12.05%	Boulder Industrial	7,154,576	7,075,390	-1.11%
64,655	50,062	-22.57%	Unlicensed Receipts	419,839	341,212	-18.73%
3,463,279	3,623,271	4.62%	County Clerk	0	0	
119,736	103,484	-13.57%	Public Utilities	4,602,918	4,329,966	-5.93%
25,255,759	27,005,937	6.93%	Total Sales and Use Tax	90,639,188	93,308,640	2.95%

TOTAL CITY SALES AND USE TAX COLLECTIONS

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% Change in Taxable Sales
RETAIL SALES TAX															
Rate 3.41%	2008	5,197,400	5,105,109	6,005,946	5,331,447	5,486,450	6,572,335	5,508,796	6,256,640	6,620,535	5,382,779	5,255,155	7,443,455	70,170,045	0.04%
	2009	4,919,570	4,659,632	5,850,038	5,077,648	5,131,444	6,428,343	5,206,770	5,790,533	6,093,314	5,170,325	4,735,769	7,814,230	66,877,613	-4.69%
	2010	4,576,034	5,386,190	6,196,697	5,320,225	5,470,595	6,895,283	5,522,076	5,943,315	6,855,385	5,652,908	5,240,211	8,414,157	71,473,106	6.87%
	2011	5,394,367	5,132,437	6,692,597	5,630,200	5,708,608	7,016,826	5,590,953	6,731,707	7,286,644	5,785,938	5,830,545	8,390,145	74,960,833	4.88%
	2012	5,363,541	5,129,096	6,754,740	5,599,150	5,968,770	7,304,270	5,551,489	7,062,958	7,502,227	6,188,194	5,693,025	9,604,529	77,741,989	3.71%
	2013	5,567,163	5,824,808	7,717,949	5,707,649	6,197,302	7,968,604	6,161,076	6,944,797	7,500,133	6,591,707	5,934,326	9,925,508	81,485,022	4.81%
Rate 3.56%	2014	5,965,991	6,438,048	7,706,036	6,619,759	6,990,628	8,303,288	7,020,977	7,893,039	8,594,506	7,452,664	7,031,634	9,966,741	89,973,310	5.76%
Rate 3.86%	2015	6,899,039	7,636,464	9,068,947	7,527,277	7,792,804	9,273,066	8,100,335	9,051,520	9,341,520	8,804,542	7,153,675	11,395,575	102,034,764	4.59%
Change from prior year (Month)	2016	7,281,270	7,416,204	8,815,137	7,673,363	8,489,983	9,609,827	8,632,064	8,954,264	10,570,518	8,122,561	7,743,449	11,395,575	93,308,640	65.77%
Change from prior year (YTD)		5.69%	-2.88%	-2.80%	1.94%	8.95%	3.63%	6.56%	-1.07%	13.16%	-7.75%	8.24%			
		5.69%	1.18%	-0.35%	0.21%	1.96%	2.28%	2.90%	2.35%	3.70%	2.49%	2.95%			
CONSUMER USE TAX															
(Includes Motor Vehicle)	2008	818,034	991,472	1,109,160	669,214	736,901	1,067,769	732,334	596,399	899,934	989,663	599,876	1,253,267	10,464,043	-6.63%
Rate 3.41%	2009	909,558	657,250	1,062,587	997,891	531,724	790,819	888,325	1,299,767	999,089	741,578	698,452	1,600,457	11,137,497	6.44%
	2010	687,502	778,796	913,223	701,931	662,382	945,800	620,328	633,593	909,315	752,143	618,493	1,366,131	9,589,636	-13.90%
	2011	1,247,135	650,595	1,034,670	727,395	850,561	1,166,185	958,724	771,357	1,044,032	703,092	903,665	1,410,793	11,468,205	19.59%
	2012	763,425	768,580	859,971	976,451	1,212,071	1,033,899	729,829	940,127	957,894	1,417,818	737,310	1,469,940	11,867,314	3.48%
	2013	1,132,015	762,369	979,120	866,143	911,993	963,938	835,063	768,003	1,338,726	1,121,736	807,130	1,522,486	12,008,722	1.19%
	2014	924,895	901,234	1,328,607	1,727,986	666,706	2,541,847	1,056,846	1,297,348	1,409,960	1,012,343	1,011,907	1,429,435	15,309,114	22.11%
Rate 3.86%	2015	1,274,337	1,134,361	1,713,016	965,772	1,127,357	1,638,029	1,002,535	1,267,096	2,381,899	1,161,419	942,557	1,945,294	16,553,672	-0.27%
Change from prior year (Month)	2016	1,315,821	2,372,877	1,376,970	1,353,478	1,019,194	1,606,928	1,576,860	1,215,718	1,287,791	1,199,519	1,089,711		15,414,867	74.07%
Change from prior year (YTD)		3.26%	109.14%	-19.62%	40.14%	-9.59%	-1.90%	57.29%	-4.05%	-45.93%	3.28%	15.64%			
		3.26%	53.13%	22.90%	26.17%	19.68%	15.18%	19.95%	16.94%	4.97%	4.82%	5.52%			
CONSTRUCTION USE TAX															
Rate 3.41%	2008	330,080	347,219	748,549	454,797	327,855	241,649	100,759	442,652	347,954	217,885	107,831	381,753	4,048,982	-13.02%
	2009	941,905	111,907	425,028	776,511	279,761	995,132	721,209	676,301	235,485	223,169	591,970	1,467,798	7,449,176	83.98%
	2010	591,599	242,591	245,829	362,619	226,230	1,921,675	1,075,078	467,423	245,361	234,021	406,868	531,670	6,550,964	-12.06%
	2011	622,872	281,210	274,661	240,970	2,150,036	352,336	352,846	455,211	478,988	314,958	177,137	471,157	6,172,383	-5.78%
	2012	385,392	1,697,323	315,856	503,719	342,448	375,499	595,334	214,896	422,866	473,523	799,552	371,254	6,497,662	5.27%
	2013	732,539	941,380	298,613	577,351	366,959	728,141	845,123	1,182,131	1,196,147	876,749	622,491	1,511,632	9,879,257	52.04%
Rate 3.56%	2014	716,119	1,110,714	600,590	430,524	571,269	1,688,472	373,129	379,130	713,014	908,032	325,754	1,557,635	9,374,372	-9.11%
Rate 3.86%	2015	387,123	680,064	2,527,741	776,513	1,008,019	985,050	583,353	986,617	532,910	1,329,732	850,259	763,790	11,411,171	12.27%
Change from prior year (Month)	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	900,269	1,360,909	464,057	1,326,163	379,898	667,293		11,591,070	66.83%
Change from prior year (YTD)		299.28%	66.86%	-61.69%	90.76%	35.16%	-8.61%	133.29%	-52.96%	148.85%	-71.43%	-21.52%			
		299.28%	151.17%	1.50%	17.35%	20.69%	16.16%	25.99%	16.17%	24.52%	11.50%	8.86%			
TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)															
Rate 3.56% > 3.41%	2008	6,345,513	6,443,800	7,863,654	6,455,459	6,553,206	7,881,753	6,341,889	7,297,691	7,868,423	6,590,347	5,962,862	9,078,475	84,683,070	0.92%
Rate 3.41%	2009	6,774,033	5,428,789	7,337,653	6,852,049	5,942,929	8,214,294	6,786,304	7,766,601	7,317,887	6,135,072	6,026,191	10,882,485	85,464,286	2.51%
	2010	5,855,134	6,407,577	7,355,749	6,394,774	6,359,207	9,762,758	7,217,482	7,044,332	8,010,061	6,639,102	6,265,572	10,311,957	87,613,706	5.69%
	2011	7,264,374	6,064,242	8,001,928	6,598,565	8,709,205	8,535,347	6,892,523	7,758,275	8,809,684	6,783,855	6,911,348	10,272,096	92,601,421	3.79%
	2012	6,512,359	7,594,999	7,930,567	7,079,320	7,543,289	8,713,668	6,876,652	8,217,981	8,882,987	7,079,535	7,229,887	11,445,723	96,106,966	7.56%
	2013	7,421,717	7,528,557	8,449,682	7,151,142	7,476,254	9,660,663	7,841,262	8,894,931	10,035,006	8,590,192	7,363,947	12,959,626	103,373,001	6.24%
Rate 3.56%	2014	7,607,004	8,449,996	9,635,223	8,778,269	8,228,603	12,533,607	8,450,951	9,569,517	10,707,479	9,373,039	8,369,295	12,953,810	114,656,795	6.24%
Rate 3.86%	2015	8,550,499	9,451,089	13,309,704	9,269,562	9,928,180	11,896,145	9,686,223	11,305,233	12,256,328	11,295,693	8,946,291	14,104,658	129,999,607	4.57%
Change (month)	2016	10,142,808	10,923,815	11,160,409	10,508,086	10,871,662	12,117,024	11,569,833	10,634,038	13,184,471	9,701,977	9,500,453		120,314,577	66.89%
% Change (month)		18.62%	15.58%	-16.15%	13.36%	9.50%	1.86%	19.45%	-5.94%	7.57%	-14.11%	6.19%			
% Change (YTD)		18.62%	17.03%	2.92%	5.31%	6.13%	5.32%	7.22%	5.43%	5.71%	3.61%	3.61%			

Sales and Use Tax Revenues Generated in the UHGID Area by Standard Industrial Classification

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	Construction	All Others	GRAND TOTAL
2014 (sales tax rate of 3.56%)								
January	6,674	44,901	549	1,698	29,309	14,291	617	98,039
February	7,481	60,702	527	1,677	18,003	268	548	89,206
March	7,999	57,709	280	1,754	25,677	2,691	5,161	101,271
April	9,253	74,888	335	2,261	19,990	3,118	516	110,361
May	7,951	58,390	299	1,603	22,328	1,008	557	92,136
June	6,859	49,694	1,533	1,411	18,656	56	4,114	82,323
July	7,189	55,013	500	1,870	19,805	134	522	85,033
August	10,246	64,092	389	2,090	43,632	3,089	719	124,257
September	10,861	91,142	2,127	1,858	28,778	51	4,420	139,237
October	10,302	74,466	327	2,709	21,707	1,661	654	111,826
November	7,552	59,692	219	1,880	17,482	117	640	87,582
December	7,923	55,416	2,200	2,745	19,672	126	4,462	92,544
2014 TOTAL	100,290	746,105	9,285	23,556	285,039	26,610	22,930	1,213,815
2015 (sales tax rate of 3.86%)								
January	7,859	50,053	1,137	2,449	26,953	35	865	89,351
February	8,924	74,115	423	1,717	17,243	97	836	103,355
March	9,623	76,124	1,619	2,331	22,524	447	4,638	117,306
April	10,748	66,975	242	2,280	22,242	363	1,020	103,870
May	8,814	66,519	576	1,720	21,503	24,406	1,108	124,646
June	7,727	50,425	1,326	1,908	17,449	1,307	6,892	87,034
July	8,147	54,826	370	2,580	19,704	261	1,451	87,339
August	10,493	67,751	535	2,571	31,419	2,454	1,912	117,135
September	11,566	76,152	1,530	2,399	21,570	1,279	3,365	117,861
October	5,890	78,769	375	2,378	20,686	28	5,219	113,345
November	14,782	80,994	319	2,581	15,991	846	1,417	116,930
December	6,633	59,569	1,383	2,387	25,485	728	2,201	98,386
2015 TOTAL	111,206	802,272	9,835	27,301	262,769	32,251	30,924	1,276,558
2016 (sales tax rate of 3.86%)								
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	23,035	198,351	783	5,928	67,576	1,397	4,654	301,724
April	8,798	80,064	299	2,531	34,474	181	1,094	127,441
May	7,596	49,840	288	1,451	21,524	-	1,936	82,635
June	6,609	55,024	466	1,925	23,353	2,023	2,095	91,495
July	7,632	68,667	317	1,828	26,309	950	1,567	107,270
August	8,416	74,298	319	2,039	33,953	1,671	1,838	122,534
September	10,804	96,835	1,050	2,540	36,459	98	3,676	151,462
October	11,659	78,413	290	1,700	32,012	106	2,929	127,109
November	9,276	65,238	228	1,974	25,445	451	2,346	104,958
December	-	-	-	-	-	-	-	-
2016 TOTAL	93,825	766,730	4,040	21,916	301,105	6,877	22,135	1,216,628
% Change from 2013-2014	8.82%	12.13%	-54.58%	-5.65%	10.14%	115.46%	62.73%	11.54%
% Change from 2014-2015	2.27%	-0.83%	-2.31%	6.89%	-14.98%	11.78%	24.38%	-3.00%
% Change from 2015-2016	-10.28%	3.24%	-52.20%	-12.03%	26.90%	-78.18%	-22.94%	3.26%
% Change from previous year month	-37.25%	-19.45%	-28.53%	-23.52%	59.12%	-46.69%	65.56%	-10.24%

Sales Tax Revenues Generated in the UHGID Area by Standard Industrial Classification

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	All Others	GRAND TOTAL
2014 (sales tax rate of 3.56%)							
January	6,674	44,572	549	1,698	29,308	617	83,418
February	7,481	57,318	527	1,677	18,003	548	85,554
March	7,999	57,635	280	1,754	25,675	4,941	98,284
April	9,253	73,736	335	1,985	19,985	516	106,086
May	7,947	58,322	299	1,603	22,326	557	91,054
June	6,859	49,148	1,533	1,411	18,654	3,806	81,411
July	7,169	54,921	500	1,870	19,801	522	84,783
August	10,246	63,974	389	2,090	43,631	707	121,037
September	10,859	89,597	2,127	1,858	28,775	4,106	137,322
October	10,302	74,379	327	2,709	21,704	654	110,075
November	7,552	59,538	219	1,880	17,441	493	87,123
December	7,923	55,287	2,200	2,745	19,670	4,248	92,073
2014 TOTAL	100,264	738,427	9,285	23,556	284,973	21,715	1,178,220
2015 (sales tax rate of 3.86%)							
January	7,859	49,979	1,137	2,449	26,951	857	89,232
February	8,922	74,022	423	1,717	17,242	686	103,012
March	9,623	75,994	1,619	2,331	22,518	4,180	116,265
April	10,748	66,826	242	2,280	22,236	1,016	103,348
May	8,814	66,461	576	1,720	21,496	1,104	100,171
June	7,727	50,227	1,326	1,908	17,445	6,593	85,226
July	8,147	54,767	370	2,580	19,697	1,444	87,005
August	10,493	67,669	535	2,571	31,411	1,911	114,590
September	11,566	76,084	1,530	2,399	21,566	3,092	116,237
October	5,884	78,743	375	2,378	20,685	5,181	113,246
November	14,781	80,870	319	2,581	15,991	1,417	115,959
December	6,627	59,399	1,383	2,387	25,485	2,092	97,373
2015 TOTAL	111,191	801,041	9,835	27,301	282,723	29,573	1,241,664
2016 (sales tax rate of 3.86%)							
January	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-
March	23,035	198,069	783	5,928	67,547	4,576	299,938
April	8,798	80,004	299	2,531	34,393	1,066	127,091
May	7,596	49,968	288	1,451	21,497	1,933	82,733
June	6,609	54,971	466	1,925	23,340	2,049	89,360
July	7,620	68,577	317	1,828	26,297	1,550	106,189
August	8,416	74,150	319	2,039	33,923	1,838	120,685
September	10,804	96,700	1,050	2,540	36,438	3,613	151,145
October	11,659	78,342	290	1,700	31,989	2,779	126,759
November	9,276	65,204	228	1,974	25,424	2,346	104,452
December	-	-	-	-	-	-	-
2016 TOTAL	93,813	765,985	4,040	21,916	300,848	21,750	1,208,352
% Change from 2013-2014	8.80%	11.56%	-54.56%	-5.65%	10.14%	82.75%	10.10%
% Change from 2014-2015	2.28%	0.05%	-2.31%	6.89%	-14.97%	25.60%	-2.81%
% Change from 2015-2016	-10.28%	3.28%	-52.20%	-12.03%	26.81%	-20.85%	5.60%
% Change from previous year month	-37.24%	-19.37%	-28.53%	-23.52%	58.99%	65.56%	-9.92%

City Wide Yearly Summary										
UHGIS Sales and Use Tax as a Percent of Total City Wide Sales and Use Tax										
	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total			
2016	\$15,442,891	\$15,748,608	\$4,183,537	\$5,485,867	\$25,237,698	\$54,215,976	\$120,314,577			
	1%	5%	0%	0%	0%	1%	10%			
2015	\$16,796,912	\$16,707,731	\$4,686,502	\$5,881,078	\$25,149,936	\$60,301,239	\$129,523,398			
	1%	5%	0%	0%	0%	1%	10%			
2014	\$14,681,607	\$14,447,798	\$4,180,365	\$5,475,586	\$22,124,094	\$53,747,345	\$114,666,795			
	1%	5%	0%	0%	0%	1%	11%			
2013	\$13,454,838	\$13,174,730	\$3,774,426	\$4,692,270	\$20,776,166	\$47,500,571	\$103,373,001			
	1%	5%	1%	1%	1%	0%	10%			
2012	\$13,060,743	\$12,937,276	\$3,717,039	\$4,850,986	\$20,402,962	\$41,137,961	\$96,106,967			
	1%	5%	1%	1%	1%	0%	11%			
2011	\$12,241,084	\$11,838,300	\$3,426,738	\$5,259,120	\$19,948,416	\$39,725,073	\$92,438,731			
	0%	5%	1%	1%	1%	0%	12%			
2010	\$11,130,533	\$10,930,482	\$2,690,372	\$4,459,406	\$19,279,577	\$38,940,102	\$87,430,472			
	0%	6%	1%	1%	2%	0%	13%			
2009	\$11,160,109	\$10,572,840	\$2,626,020	\$4,304,383	\$17,515,062	\$39,002,103	\$85,180,517			
	0%	5%	2%	1%	2%	0%	12%			
2008	\$11,204,475	\$10,910,035	\$2,819,260	\$4,827,635	\$18,101,297	\$36,708,245	\$84,570,947			
	1%	5%	2%	1%	2%	0%	13%			
2007	\$11,205,584	\$10,888,135	\$2,804,311	\$5,522,090	\$18,040,152	\$39,631,459	\$88,091,731			
	1%	5%	3%	1%	2%	0%	13%			
2006	\$10,392,069	\$9,582,212	\$2,424,694	\$4,611,056	\$15,402,540	\$37,371,060	\$79,783,631			
	1%	5%	4%	1%	2%	0%	13%			
2005	\$10,046,723	\$8,995,846	\$2,362,366	\$4,465,788	\$14,587,419	\$35,882,350	\$76,340,492			
	1%	5%	4%	1%	2%	0%	13%			
2004	\$10,148,861	\$8,637,718	\$2,232,147	\$3,118,312	\$14,123,007	\$32,171,342	\$70,431,387			
	0%	5%	4%	1%	2%	0%	15%			
2003	\$9,052,658	\$7,847,285	\$2,046,951	\$3,922,549	\$13,185,423	\$31,552,637	\$67,607,503			
	0%	5%	5%	1%	2%	0%	14%			
2002	\$9,294,397	\$8,133,237	\$2,346,305	\$4,164,992	\$13,572,651	\$33,815,600	\$71,327,182			
	0%	5%	4%	1%	2%	0%	13%			

UHGIS Yearly Summary										
Sales and Use Tax Breakdown by Industry Category										
	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total			
2016	\$93,825	\$766,730	\$4,040	\$21,916	\$301,105	\$29,012	\$1,216,628			
	8%	63%	0%	2%	25%	2%	100%			
2015	\$111,206	\$802,272	\$9,835	\$27,301	\$262,769	\$63,175	\$1,276,558			
	9%	63%	1%	2%	21%	5%	100%			
2014	\$100,290	\$746,105	\$9,285	\$23,556	\$285,039	\$49,540	\$1,213,815			
	8%	61%	1%	2%	23%	4%	100%			
2013	\$88,275	\$637,367	\$19,583	\$23,914	\$247,903	\$25,327	\$1,042,369			
	8%	61%	2%	2%	24%	2%	100%			
2012	\$74,987	\$637,659	\$28,068	\$30,800	\$257,134	\$31,580	\$1,060,228			
	7%	60%	3%	3%	24%	3%	100%			
2011	\$58,221	\$650,532	\$31,199	\$29,330	\$281,896	\$49,701	\$1,100,879			
	5%	59%	3%	3%	26%	5%	100%			
2010	\$40,028	\$604,913	\$37,852	\$30,571	\$355,637	\$81,746	\$1,150,748			
	3%	53%	3%	3%	31%	7%	100%			
2009	\$49,066	\$578,900	\$44,712	\$24,213	\$326,839	\$34,018	\$1,057,749			
	5%	55%	4%	2%	31%	3%	100%			
2008	\$60,686	\$568,892	\$63,307	\$24,768	\$333,780	\$12,073	\$1,063,507			
	6%	53%	6%	2%	31%	1%	100%			
2007	\$56,250	\$588,610	\$72,142	\$30,921	\$353,173	\$19,270	\$1,120,367			
	5%	53%	6%	3%	32%	2%	100%			
2006	\$56,511	\$525,911	\$86,527	\$33,045	\$321,897	\$19,261	\$1,043,152			
	5%	50%	8%	3%	31%	2%	100%			
2005	\$58,421	\$493,955	\$98,605	\$28,891	\$288,004	\$29,024	\$996,900			
	6%	50%	10%	3%	29%	3%	100%			
2004	\$47,446	\$461,253	\$87,695	\$25,958	\$301,938	\$124,607	\$1,048,897			
	5%	44%	8%	2%	29%	12%	100%			
2003	\$43,618	\$417,782	\$94,036	\$35,450	\$304,099	\$46,965	\$941,951			
	5%	44%	10%	4%	32%	5%	100%			
2002	\$42,268	\$407,606	\$89,454	\$34,104	\$313,795	\$41,419	\$928,646			
	5%	44%	10%	4%	34%	4%	100%			

UHGID Sales Tax Revenues (N) Does not factor in tax rate changes.

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
January	98,853	118,058	120,247	113,123	110,986	112,825	100,726	85,100	83,445	83,418	89,231	192,674
February	72,140	79,436	78,684	81,957	76,043	73,913	69,547	84,232	71,520	85,554	103,011	107,263
March	72,060	75,944	75,112	72,996	78,172	83,309	77,463	93,790	85,702	98,284	116,264	127,092
April	74,662	82,378	79,016	91,281	80,517	84,060	90,460	84,564	87,124	106,086	103,349	82,732
May	61,131	68,638	90,603	74,823	71,299	74,711	86,261	84,923	73,530	91,055	100,172	89,360
June	69,085	72,486	71,063	66,754	62,685	74,080	75,299	69,958	76,685	81,411	85,227	106,190
July	65,768	56,168	67,097	65,755	62,034	71,846	77,257	67,462	68,064	84,783	87,005	120,685
August	144,466	109,263	118,556	145,179	149,212	138,971	121,559	96,703	102,501	121,037	114,591	151,144
September	99,702	147,416	149,898	117,567	118,373	121,834	109,669	121,503	105,425	137,322	116,236	126,759
October	93,865	89,472	101,034	93,772	82,191	89,506	89,788	90,290	109,016	110,075	113,246	104,452
November	65,915	60,321	71,082	65,404	70,564	71,343	75,716	74,312	79,492	87,123	115,959	
December	62,359	72,197	79,696	64,029	83,085	77,446	72,817	75,198	82,497	92,072	97,373	
Totals	980,005	1,031,777	1,102,088	1,052,642	1,045,162	1,073,843	1,046,562	1,028,035	1,025,001	1,178,220	1,241,664	1,208,351
Tax Rate	3.41	3.41	3.56	3.41	3.41	3.41	3.41	3.41	3.41	3.56	3.86	3.86